

P24068.A03

IN THE SPECIFICATIONS

Please replace the paragraph beginning at page 1, line 14, which starts with “A tilt steering”, with the following amended paragraph:

---A tilt steering apparatus mounted with a tilt lock mechanism is disclosed in a number of publications, for example, U.S. Pat. Nos. 6481310, 6282977, 5452624, 5143402, 5078022, 4903540, and 4892330; Japanese Patent Publications Nos. 2000-272524, 1999-268654, 1999-208483, 1999-198819, 1999-129914, ~~1999-138934~~ 1998-138934, 1996-230687; and Japanese Utility Model Publications Nos. 1994-11110, 1991-112468, 1989-51567, 1988-52666, 1988-12470, 1985-144569, and 1982-142677.---